

ILLINOIS
COMMERCE COMMISSION
BEFORE THE
APR 26 10 37 AM '01
ILLINOIS COMMERCE COMMISSION
CHIEF CLERK'S OFFICE

Docket No. 01-0304

AFN TELECOM, LLC's APPLICATION FOR CERTIFICATE TO
BECOME A TELECOMMUNICATIONS CARRIER

Direct Testimony of Mickey S. Moon

OFFICIAL FILE
I.C.C. DOCKET NO. 010304
AT 88 Exhibit No. 1
Witness _____
Date 6/4/01 Reporter _____

Q. Please state your name and business address.

A. My name is Mickey S. Moon. My business address is AFN Telecom, LLC ("AFN Telecom"), 2 West Second Street, Williams Tower II, Tulsa, Oklahoma, 74103-3102; telephone: (918) 594-2127; fax: (918) 594-3938.

Q. What is your current position?

A. I am employed as legal counsel for AFN Telecom and for its parent company, AFN Communications, LLC ("AFN"). My duties include the filing of all regulatory pleadings for both companies and ensuring that all regulatory compliance requirements are met.

Q. What is your professional background?

A. Prior to joining AFN in August of last year, I was the director of regulatory affairs for Williams Communications, Inc. ("Williams") based in Tulsa, Oklahoma. I was responsible for obtaining long distance authority for Williams in each of the fifty states and for obtaining local exchange authority for Williams' wholly owned affiliate, Williams Local Network, Inc., in 29 states, including Illinois. I was also responsible for state and federal regulatory compliance and representation, such as merger and acquisition approvals and participation in various rulemakings. Prior to joining Williams in 1998, I was an assistant attorney general for the state of Oklahoma and the lead attorney in the Attorney General's Public Utility Section, which is delegated the statutory responsibility of representing the state's consumers of natural gas, electric and telecommunications services before all state and federal forums including the Oklahoma Corporation Commission. I received a Juris Doctorate Degree from the University of

Tulsa College of Law in 1994, where I served as the managing editor of the Energy Law Journal. I have six years of experience in telecommunications regulatory law.

BACKGROUND

Q. Who is the Applicant in this matter?

A. The Applicant is AFN Telecom, a Virginia limited liability company. The company is a wholly owned subsidiary of AFN. AFN Telecom's sole member is AFN. The managing members of AFN, which collectively hold approximately ninety percent (90%) of the company, are: 1) AEP Fiber Venture LLC, a Virginia limited liability company; 2) GPU Telecom Services, Inc., a Delaware corporation; and 3) Allegheny Communications Connect, Inc., a Delaware corporation.

Q. What is the purpose of the application (the "Application") filed in this proceeding?

A. The purpose of this Application is to seek and obtain from the Illinois Commerce Commission a Certificate of Interexchange Authority ("Certificate") to provide nonswitched facilities-based interexchange and dedicated access intrastate telecommunications services throughout the State of Illinois.

AFN TELECOM'S CORPORATE AUTHORITY AND ORGANIZATION

Q. Please describe AFN Telecom and its corporate structure.

A. As I testified above, AFN Telecom is a Virginia limited liability company. A copy of its Certificate of Organization and its Certificate of Authority to Do Business in Illinois is attached as Exhibit C to its Application. Please see the above discussion for a complete description of AFN Telecom's ownership structure.

AFN TELECOM's QUALIFICATIONS

- Q. What are AFN Telecom's financial qualifications to provide the proposed services?
- A. AFN Telecom is financially qualified to undertake the proposed services in Illinois by virtue of its access to capital necessary to finance its activities. AFN Telecom's Balance Sheet and Income Statement for the year ending and as of December 31, 2000, as well as pro forma statements for the next three years are attached as Exhibit E to the Application.
- Q. Does AFN Telecom request that the Commission treat Exhibit E to its Application as confidential?
- A. Yes. Exhibit E to the Application contains confidential and proprietary financial information that AFN Telecom respectfully requests be treated as confidential. Because this Exhibit contains financial information for AFN Telecom's operations in Illinois, its competitors may gain a significant competitive advantage should this information be disclosed. AFN Telecom is a privately held company, as is its parent, AFN, and therefore this information is not a matter of public record in any jurisdiction. Accordingly, disclosure of such information may result in substantial harm to the competitive position of AFN and AFN Telecom in Illinois and elsewhere.
- Q. What are AFN Telecom's technical qualifications to provide the proposed services?
- A. AFN Telecom's parent company, AFN, is operating an extensive fiber optic network comprising over 7000 route miles of fiber in the Midwest and Mid-Atlantic regions. AFN is currently providing state-of-the-art SONET-based fiber optic network services to long distance carriers, wireless carriers, and Internet Service Providers (ISPs). AFN

Telecom's managerial and technical qualifications are set forth in Exhibit D to the Application.

Q. What are AFN Telecom's managerial qualifications to provide the proposed services?

A. The telecommunications experience of each of the principal managers of AFN Telecom is extensive and is set forth in Exhibit D to the Application. In summary, AFN Telecom will be led by a group of managers with significant experience in the telecommunications business.

PROPOSED SERVICES

Q. What are the services that AFN Telecom intends to provide?

A. AFN Telecom seeks authority to offer nonswitched facilities-based interexchange and dedicated access intrastate telecommunications services to carriers and to industrial, institutional and government customers within the State of Illinois. The proposed services will primarily consist of the provision of fiber optic capacity to connect customer premises through one or more AFN Telecom points of presence. Dedicated access services will consist of the provision of a transmission path to connect customer premises and AFN Telecom points of presence, along with corresponding private line services. AFN Telecom will also provide wholesale capacity to telecommunications carriers – such as interexchange carriers (IXCs), incumbent local exchange carriers (ILECs), competitive local exchange carriers (CLECs), wireless carriers and international carriers – and to ISPs and other large users. Services to be provided include point-to-point DS-1, DS-3 and OC-x capacity.

- Q. Does AFN Telecom seek authority to provide services as a competitive local exchange carrier?
- A. No. AFN Telecom is not at this time seeking authority to provide local exchange service. Rather, AFN Telecom is seeking authority to provide nonswitched facilities-based interexchange and dedicated access intrastate telecommunications services, exclusively.
- Q. Is AFN Telecom requesting authority for customer specific offerings ("CSOs")?
- A. Yes. AFN Telecom is requesting pricing authority for CSOs or individual case basis ("ICBs") types of arrangements to permit negotiation of contract services to meet the unique needs of AFN Telecom's customers and the competitive marketplace within which AFN Telecom will be providing services.

PUBLIC CONVENIENCE AND NECESSITY

- Q. How will issuance of a Certificate of Interexchange Authority to AFN Telecom serve the public convenience and necessity?
- A. Certification of AFN Telecom to provide the proposed services will make additional state-of-the-art telecommunications infrastructure available in Illinois markets beyond that currently available. The requested authority will further the public interest because it will permit the enhancement of telecommunications facilities and facilities-based competition in Illinois, and connect smaller, underserved markets to larger, "Tier 1" markets in Illinois and beyond. AFN Telecom's presence in the market will increase competition and spur all competitors to strive to provide more customer choice and greater efficiencies to the benefit of Illinois consumers.

STANDARD QUESTIONS (APPENDIX A TO THE APPLICATION FORM)

- Q. Understanding that AFN Telecom is not seeking local exchange service authority, will this Testimony address the Commission's *Standard Questions for Applicants Seeking Local Exchange Service Authority* ("*Standard Questions*")?
- A. Yes. This Testimony addresses the *Standard Questions* to the extent they are applicable to AFN Telecom as a provider of nonswitched facilities-based interexchange and dedicated access intrastate telecommunications services to carriers and to industrial, institutional and government customers within the State of Illinois.
- Q. Is your company seeking any waivers or variances of certain Commission rules and regulations in this proceeding? Please provide evidence as to why your company is seeking any waiver or variance.
- A. AFN Telecom requests several waivers applicable to the services it will be providing. The following description lists the several waivers requested by AFN Telecom and the reasons for each request.

Part 710, Uniform System of Accounts for Telecommunications Carriers: AFN Telecom requests a waiver of rules and regulations requiring the use of the Uniform System of Accounts. Pursuant to Section 710.18, AFN Telecom submits that such a waiver is proper in light of AFN Telecom's circumstances and its use of a substantially equivalent system of accounts. Given that AFN Telecom is a competitive carrier exempt from the FCC Uniform System of Accounts regulations (adopted by reference in the

Illinois Administrative Code) and has no market power, it would be burdensome and unnecessary to require it to comply with these regulations. AFN Telecom maintains its books and records in accordance with Generally Accepted Accounting Principles. As such, AFN Telecom meets the waiver requirements as set forth in Section 710.18.

Part 735 (including Section 735.180), Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Local Exchange Telecommunications Carriers in the State of Illinois:

Pursuant to Section 735.50, AFN Telecom requests a waiver of Part 735, including Section 735.180. AFN Telecom submits that: (1) application of Part 735 to AFN Telecom is not statutorily mandated; (2) no party will be injured by granting this variance; and (3) given that AFN Telecom is a competitive carrier and has no market power, and will be providing carrier to carrier and wholesale services rather than retail services to end users, Part 735 is not applicable to its services and application of Part 735 in this particular case would be unreasonable and unnecessarily burdensome. As such, AFN Telecom meets the waiver requirements for Part 735 as set forth in Section 735.50.

Part 250, Public Utility Books and Accounts: Pursuant to Section 250.40, AFN Telecom requests waiver of Part 250, requiring AFN Telecom to keep its books and records in the State of Illinois. As a national company headquartered in Oklahoma, it would be impractical for AFN Telecom to maintain separate records in each state in

which it is providing service. Further, such waiver will reduce the economic burdens of regulation and is not inconsistent with the Public Utilities Act. If granted this waiver, AFN Telecom will reimburse any travel expenses applicable to out-of-state travel by representatives of the Commission as required to review such records.

Public Utilities Act, Section 7-101, Transactions with Affiliated Interests: Pursuant to Public Utilities Act Section 13-402, and understanding that several provisions set forth in Section 7-101 are already waived by Part 310 of the Commission's regulations, AFN Telecom requests waiver of requirements to file and seek approval for contracts with affiliated interests to the maximum extent permitted by law. Given that AFN Telecom and its parent are competitive carriers and have no market power, it would be unduly burdensome and unnecessary to require AFN Telecom to comply with these regulations. Further, such waiver will reduce the economic burdens of regulation and is not inconsistent with the Public Utilities Act. Thus, a waiver of Section 7-101 to the maximum extent permitted by law would be proper under the standards set forth in the Public Utilities Act, Section 13-402.

- Q. Will your company comply with 83 Illinois Administrative Code Part 772, Pay-Per-Call Services, including Part 772.55(a)(1), Billing and Part 772.100(d) Notices?
- A. Because AFN Telecom will not be providing pay-per-call services, 83 Illinois Administrative Code Part 772 is inapplicable to this proceeding.

- Q. Will your company comply with 83 Illinois Administrative Code Part 705, Preservation of Records of Telephone Utilities?
- A. Yes. AFN Telecom will comply with the requirements of 83 Illinois Administrative Code Part 705, Preservation of Records of Telephone Utilities.
- Q. Will your company abide by 83 Illinois Administrative Code Part 735, "Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Telephone Utilities in the State of Illinois"?
- A. As explained above, pursuant to Section 735.50, AFN Telecom requests a waiver of Part 735.
- Q. Who will provide customer repair service for your company?
- A. AFN employees will provide network monitoring and customer repair services for AFN Telecom's customers in connection with the provision of intrastate telecommunications services.
- Q. How many people does the company employ?
- A. AFN currently employs 86 people.
- Q. Will your company participate in any of the Illinois telephone assistance and access programs, such as Universal Telephone Assistance Corporation ("UTAC"), Illinois Telecommunications Access Corporation ("ITAC"), "Telecommunications Access for Persons with Disabilities" or "Telecommunications Relay Service?"

A. Because AFN Telecom will not be providing local exchange service, questions regarding these state telephone assistance programs are not applicable to this proceeding. As such this Testimony will omit questions that relate explicitly to such programs.

Q. Has your company provided service under any other name?

A. No.

Q. Have any complaints or judgments been levied against the company? (Instate, out-of-state, or FCC).

A. No.

9-1-1 QUESTIONS (APPENDIX B TO THE APPLICATION FORM)

Q. Will AFN Telecom be providing 9-1-1 services?

A. As a provider of non-switched interexchange and dedicated access intrastate telecommunications service, AFN Telecom will not be providing 9-1-1 services. As such questions posed in Appendix B to the Application Form are inapplicable to AFN Telecom.

FINANCIAL QUESTIONS (APPENDIX C TO THE APPLICATION FORM)

Q. What circumstances warrant a departure from the prescribed Uniform System of Accounts ("USOA")?

A. As explained above in answer to the Commission's *Standard Questions*, AFN Telecom requests a waiver of rules and regulations requiring the use of the Uniform System of Accounts. Pursuant to Section 710.18, AFN Telecom submits that such a waiver is proper in light of AFN Telecom's circumstances and its use of a substantially equivalent

system of accounts. Given that AFN Telecom is a competitive carrier exempt from the FCC Uniform System of Accounts regulations (adopted by reference in the Illinois Administrative Code) and has no market power, it would be burdensome and unnecessary to require it to comply with these regulations. AFN Telecom maintains its books and records in accordance with Generally Accepted Accounting Principles. As such, AFN Telecom meets the waiver requirements as set forth in Section 710.18.

Q. Will records be maintained in accordance with Generally Accepted Accounting Principles ("GAAP")?

A. Yes.

Q. Will Applicant's accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?

A. Yes.

Q. Will Applicant's accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?

A. Yes.

Q. Will Applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?

A. Yes. AFN Telecom utilizes a sufficiently robust accounting system to facilitate the calculation of all applicable taxes.

- Q. Does the accounting system currently in use by Applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?
- A. Yes. The accounting system in use by AFN Telecom provides sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns. Location-specific and product-specific codes within the accounting software used by AFN Telecom will allow AFN Telecom employees to produce a report which provides the necessary tax for all taxing jurisdictions.
- Q. If a waiver of Part 710 is granted, will Applicant provide annual audited statements for all periods subsequent to granting of the waiver?
- A. Yes.
- Q. Does Applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?
- A. Yes.
- Q. Please attach a copy of Applicant's chart of accounts.
- A. AFN Telecom's chart of accounts is attached hereto as Exhibit A.

PREPAID SERVICE QUESTIONS (APPENDIX D TO THE APPLICATION FORM)

- Q. Will AFN Telecom provide prepaid retail services?

- A. No. AFN Telecom will not be providing prepaid retail services and, therefore, the questions posed in Appendix D to the Application Form are inapplicable to this proceeding.

CONCLUSION

- Q. In summary, why should the Commission approve AFN Telecom's application?
- A. The Commission should approve AFN Telecom's application because AFN Telecom possesses the requisite corporate authority and the financial, technical and managerial qualifications required of an applicant, and AFN Telecom's request for a Certificate to provide nonswitched facilities-based interexchange and dedicated access telecommunications intrastate services throughout the State of Illinois is in the public interest, comports with the public convenience and necessity, and meets pertinent legal and regulatory requirements for such applications.
- Q. Does this conclude your testimony?
- A. Yes.

EXHIBITS

Exhibit A Chart of Accounts

EXHIBIT A

Chart of Accounts

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
1121000000	AFNT Cash - Mellon Bank	Yes	Cash
1122000000	AFNT Cash - Bank of America	Yes	Cash
1150000000	Investments	Yes	Cash
1210000000	Trade A/R	Yes	Accounts Receivable
1211000000	Allowance - Trade A/R	Yes	Accounts Receivable
1220100000	Accounts Rec. - AEP	Yes	Accounts Receivable
1220200000	Accounts Rec. - ACC	Yes	Accounts Receivable
1220300000	Accounts Rec. - CFW	Yes	Accounts Receivable
1220400000	Accounts Rec. - FE	Yes	Accounts Receivable
1220500000	Accounts Rec. - GPU	Yes	Accounts Receivable
1220600000	Accounts Rec. - R&B	Yes	Accounts Receivable
1220700000	Accounts Rec. - ATK	Yes	Accounts Receivable
1221000000	Allowance - Affiliates A/R	Yes	Accounts Receivable
1230000000	Intercompany A/R	Yes	Accounts Receivable
1240000000	Other A/R	Yes	Accounts Receivable
1241000000	Allowance - Other A/R	Yes	Accounts Receivable
1250000000	Notes receivable	Yes	Accounts Receivable
1251000000	Allowance - notes receivable	Yes	Accounts Receivable
1280000000	Interest & div. receivable	Yes	Accounts Receivable
1310000000	Prepaid rents	Yes	Other Current Assets
1320000000	Prepaid taxes	Yes	Other Current Assets
1330000000	Prepaid insurance	Yes	Other Current Assets
1340000000	Other prepayments	Yes	Other Current Assets
1350000000	Material and supplies	Yes	Other Current Assets
1360000000	Security deposits	Yes	Other Current Assets
1390000000	Other current assets	Yes	Other Current Assets
1500000000	Land	Yes	Fixed Assets
1510000000	Buildings	Yes	Fixed Assets
1521000000	Fiber - lit	Yes	Fixed Assets
1522000000	Fiber - contributed	Yes	Fixed Assets
1523000000	Right of way	Yes	Fixed Assets
1524000000	Indefeasible right-to-use	Yes	Fixed Assets
1525000000	Conduit	Yes	Fixed Assets
1531000000	Electr. - transport/DWDM	Yes	Fixed Assets
1532000000	Electr. - telemetry	Yes	Fixed Assets
1533000000	Electr. - service aggregation	Yes	Fixed Assets
1534000000	Electr. - switching equipment	Yes	Fixed Assets
1535000000	Electr. - router	Yes	Fixed Assets
1536000000	Electr. - test equipment	Yes	Fixed Assets
1537000000	Electr. - spares	Yes	Fixed Assets
1541000000	Equip. - furniture & fixtures	Yes	Fixed Assets
1542000000	Equip. - office equipment	Yes	Fixed Assets
1543000000	Equip. - office computers	Yes	Fixed Assets
1544000000	Equip. - LAN/WAN	Yes	Fixed Assets
1545000000	Equip. - network mgmt. system	Yes	Fixed Assets
1549000000	Equip. - prior to 3/1/01	Yes	Fixed Assets
1550000000	Equip. - contributed	Yes	Fixed Assets
1551000000	Heavy equip. - generator	Yes	Fixed Assets
1552000000	Heavy equip. - HVAC	Yes	Fixed Assets

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
1553000000	Heavy equip. - power transfer	Yes	Fixed Assets
1554000000	Heavy equip. - DC plant	Yes	Fixed Assets
1559000000	Heavy equip. - prior to 3/1/01	Yes	Fixed Assets
1561000000	Facility - racks/cabinets	Yes	Fixed Assets
1562000000	Facility - cable ladder	Yes	Fixed Assets
1569000000	Facility - prior to 3/1/01	Yes	Fixed Assets
1571000000	Software - licenses	Yes	Fixed Assets
1572000000	Software - integration	Yes	Fixed Assets
1573000000	Software - internally dev.	Yes	Fixed Assets
1579000000	Software - prior to 3/1/01	Yes	Fixed Assets
1580000000	Capital leases	Yes	Fixed Assets
1591000000	Leasehold impr. - Lab	Yes	Fixed Assets
1592000000	Leasehold impr. - Office	Yes	Fixed Assets
1593000000	Leasehold impr. - POPs	Yes	Fixed Assets
1594000000	Leasehold impr. - NOC	Yes	Fixed Assets
1610000000	A/D-Buildings	Yes	Accumulated Depreciation
1621000000	A/D-Fiber - lit	Yes	Accumulated Depreciation
1622000000	A/D-Fiber - contributed	Yes	Accumulated Depreciation
1623000000	A/D-Right of way	Yes	Accumulated Depreciation
1624000000	A/D-Indefeasible right-to-use	Yes	Accumulated Depreciation
1625000000	A/D-Conduit	Yes	Accumulated Depreciation
1631000000	A/D-Elec. - transport/DWDM	Yes	Accumulated Depreciation
1632000000	A/D-Elec. - telemetry	Yes	Accumulated Depreciation
1633000000	A/D-Elec. - service aggreg.	Yes	Accumulated Depreciation
1634000000	A/D-Elec. - switching equip.	Yes	Accumulated Depreciation
1635000000	A/D-Elec. - router	Yes	Accumulated Depreciation
1636000000	A/D-Elec. - test equipment	Yes	Accumulated Depreciation
1637000000	A/D-Elec. - spares	Yes	Accumulated Depreciation
1641000000	A/D-Equip. - furn. & fixtures	Yes	Accumulated Depreciation
1642000000	A/D-Equip. - office equip.	Yes	Accumulated Depreciation
1643000000	A/D-Equip. - office computer	Yes	Accumulated Depreciation
1644000000	A/D-Equip. - LAN/WAN	Yes	Accumulated Depreciation
1645000000	A/D-Equip. - network mgmt. sys	Yes	Accumulated Depreciation
1649000000	A/D-Equip. - prior to 3/1/01	Yes	Accumulated Depreciation
1650000000	A/D-Equip. - contributed	Yes	Accumulated Depreciation
1651000000	A/D-Heavy equip. - generator	Yes	Accumulated Depreciation
1652000000	A/D-Heavy equip. - HVAC	Yes	Accumulated Depreciation
1653000000	A/D-Heavy equip. - power	Yes	Accumulated Depreciation
1654000000	A/D-Heavy equip. - DC plant	Yes	Accumulated Depreciation
1659000000	A/D-Heavy equip. - prior 3/1/1	Yes	Accumulated Depreciation
1661000000	A/D-Facility - racks/cabinets	Yes	Accumulated Depreciation
1662000000	A/D-Facility - cable ladder	Yes	Accumulated Depreciation
1669000000	A/D-Facility - other	Yes	Accumulated Depreciation
1671000000	A/D-Software - licenses	Yes	Accumulated Depreciation
1672000000	A/D-Software - integration	Yes	Accumulated Depreciation
1673000000	A/D-Software - internally dev.	Yes	Accumulated Depreciation
1679000000	A/D-Software - prior to 3/1/01	Yes	Accumulated Depreciation
1680000000	A/D-Capital leases	Yes	Accumulated Depreciation
1691000000	A/D-Leasehold impr. - Lab	Yes	Accumulated Depreciation

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
1692000000	A/D-Leasehold impr. - Office	Yes	Accumulated Depreciation
1693000000	A/D-Leasehold impr. - POPs	Yes	Accumulated Depreciation
1694000000	A/D-Leasehold impr. - NOC	Yes	Accumulated Depreciation
1710000000	CIP-Buildings	Yes	Fixed Assets
1721000000	CIP-Fiber - lit	Yes	Fixed Assets
1722000000	CIP-Fiber - dark	Yes	Fixed Assets
1723000000	CIP-Right of way	Yes	Fixed Assets
1724000000	CIP-Indefeasible right-to-use	Yes	Fixed Assets
1725000000	CIP-Conduit	Yes	Fixed Assets
1731000000	CIP-Elec. - transport/DWDM	Yes	Fixed Assets
1732000000	CIP-Elec. - telemetry	Yes	Fixed Assets
1733000000	CIP-Elec. - service aggreg.	Yes	Fixed Assets
1734000000	CIP-Elec. - switching equip.	Yes	Fixed Assets
1735000000	CIP-Elec. - router	Yes	Fixed Assets
1736000000	CIP-Elec. - test equipment	Yes	Fixed Assets
1737000000	CIP-Elec. - spares	Yes	Fixed Assets
1741000000	CIP-Equip. - furn. & fixtures	Yes	Fixed Assets
1742000000	CIP-Equip. - office equipment	Yes	Fixed Assets
1743000000	CIP-Equip. - office computers	Yes	Fixed Assets
1744000000	CIP-Equip. - LAN/WAN	Yes	Fixed Assets
1745000000	CIP-Equip. - network mgmt. sys	Yes	Fixed Assets
1749000000	CIP-Equip. - prior to 3/1/01	Yes	Fixed Assets
1751000000	CIP-Heavy equip. - generator	Yes	Fixed Assets
1752000000	CIP-Heavy equip. - HVAC	Yes	Fixed Assets
1753000000	CIP-Heavy equip. - power	Yes	Fixed Assets
1754000000	CIP-Heavy equip. - DC plant	Yes	Fixed Assets
1759000000	CIP-Heavy equip. - other	Yes	Fixed Assets
1761000000	CIP-Facility - racks/cabinets	Yes	Fixed Assets
1762000000	CIP-Facility - cable ladder	Yes	Fixed Assets
1769000000	CIP-Facility - prior to 3/1/01	Yes	Fixed Assets
1772000000	CIP-Software - licenses	Yes	Fixed Assets
1773000000	CIP-Software - integration	Yes	Fixed Assets
1774000000	CIP-Software - internally dev.	Yes	Fixed Assets
1779000000	CIP-Software - other	Yes	Fixed Assets
1791000000	CIP-Leasehold impr. - Lab	Yes	Fixed Assets
1792000000	CIP-Leasehold impr. - Office	Yes	Fixed Assets
1793000000	CIP-Leasehold impr. - POPs	Yes	Fixed Assets
1794000000	CIP-Leasehold impr. - NOC	Yes	Fixed Assets
1811000000	Intangibles	Yes	Other Assets
1812000000	Goodwill	Yes	Other Assets
1813000000	Debt acquisition costs	Yes	Other Assets
1821000000	A/D - Intangibles	Yes	Other Assets
1822000000	A/D - Goodwill	Yes	Other Assets
1823000000	A/D - Debt acquisition costs	Yes	Other Assets
1850000000	Deferred charges	Yes	Other Assets
1880000000	Other non-current assets	Yes	Other Assets
2110000000	A/P - non-affiliates	Yes	Accounts Payable
2121000000	Accounts payable - AEP	Yes	Accounts Payable
2122000000	Accounts payable - ACC	Yes	Accounts Payable

AFN Telecom, LLC

Chart of Accounts

As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
2123000000	Accounts payable - CFW	Yes	Accounts Payable
2124000000	Accounts payable - FE	Yes	Accounts Payable
2125000000	Accounts payable - GPU	Yes	Accounts Payable
2126000000	Accounts payable - R&B	Yes	Accounts Payable
2127000000	Accounts payable - ATK	Yes	Accounts Payable
2130000000	Intercompany A/P	Yes	Accounts Payable
2210000000	Accrued payroll and benefits	Yes	Other Current Liabilities
2220000000	Accrued interest	Yes	Other Current Liabilities
2280000000	Other accrued liabilities	Yes	Other Current Liabilities
2310000000	Income taxes accrued	Yes	Other Current Liabilities
2320000000	Sales tax payable	Yes	Other Current Liabilities
2380000000	Other taxes accrued	Yes	Other Current Liabilities
2410000000	Deferred revenue	Yes	Other Current Liabilities
2610000000	Curr. mat. - long term debt	Yes	Other Current Liabilities
2620000000	Curr. mat. - capital leases	Yes	Other Current Liabilities
2630000000	Notes payable - current	Yes	Other Current Liabilities
2710000000	Long term debt	Yes	Long Term Liabilities
2720000000	Notes Payable - Members	Yes	Long Term Liabilities
2721000000	Notes Payable - AEP	Yes	Long Term Liabilities
2722000000	Notes Payable - ACC	Yes	Long Term Liabilities
2723000000	Notes Payable - CFW	Yes	Long Term Liabilities
2724000000	Notes Payable - FE	Yes	Long Term Liabilities
2725000000	Notes Payable - GPU	Yes	Long Term Liabilities
2726000000	Notes Payable - R&B	Yes	Long Term Liabilities
2727000000	Notes Payable - ATK	Yes	Long Term Liabilities
2730000000	Notes payable - long term	Yes	Long Term Liabilities
2740000000	Obl. under capital leases	Yes	Long Term Liabilities
2780000000	Other long term debt	Yes	Long Term Liabilities
2810000000	Deferred credits	Yes	Long Term Liabilities
3111000000	Capital stock - Class A - AEP	Yes	Equity-doesn't close
3112000000	Capital stock - Class A - ACC	Yes	Equity-doesn't close
3113000000	Capital stock - Class A - CFW	Yes	Equity-doesn't close
3114000000	Capital stock - Class A - FE	Yes	Equity-doesn't close
3115000000	Capital stock - Class A - GPU	Yes	Equity-doesn't close
3116000000	Capital stock - Class A - R&B	Yes	Equity-doesn't close
3127000000	Capital stock - Class B - ATK	Yes	Equity-doesn't close
3131000000	Capital stock - Class C - AEP	Yes	Equity-doesn't close
3211000000	APIC - Class A - AEP	Yes	Equity-doesn't close
3212000000	APIC - Class A - ACC	Yes	Equity-doesn't close
3213000000	APIC - Class A - CFW	Yes	Equity-doesn't close
3214000000	APIC - Class A - FE	Yes	Equity-doesn't close
3215000000	APIC - Class A - GPU	Yes	Equity-doesn't close
3216000000	APIC - Class A - R&B	Yes	Equity-doesn't close
3227000000	APIC - Class B - ATK	Yes	Equity-doesn't close
3231000000	APIC - Class C - AEP	Yes	Equity-doesn't close
3311000000	Other capital receivable - AEP	Yes	Equity-doesn't close
3312000000	Other capital receivable - ACC	Yes	Equity-doesn't close
3313000000	Other capital receivable - CFW	Yes	Equity-doesn't close
3314000000	Other capital receivable - FE	Yes	Equity-doesn't close

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
3315000000	Other capital receivable - GPU	Yes	Equity-doesn't close
3316000000	Other capital receivable - R&B	Yes	Equity-doesn't close
4100000000	Retained earnings		
4110100000	Capacity - DS3 and below	Yes	Income
4110200000	Capacity - OCn	Yes	Income
4110300000	Capacity - Wave	Yes	Income
4120100000	Dark fiber sales	Yes	Income
4130100000	Co-locate revenue	Yes	Income
4140100000	Local access	Yes	Income
4150100000	Contributed contracts	Yes	Income
4160100000	Multiplexing/Channelized Rev.	Yes	Income
4180100000	Billing adjustments - discount	Yes	Income
4190100000	Sales tax	Yes	Income
5110100000	Network OpAmp/Regen rent	Yes	Cost of Sales
5110118000	Network OpAmp/Regen rent - C	Yes	Cost of Sales
5110119000	Network OpAmp/Regen rent - C	Yes	Cost of Sales
5110218000	Network POP rent - CTO	Yes	Cost of Sales
5110219000	Network POP rent - COO	Yes	Cost of Sales
5110318000	Network equipment rent - CTO	Yes	Cost of Sales
5110319000	Network equipment rent - COO	Yes	Cost of Sales
5120118000	Power, OpAmp/Regen - CTO	Yes	Cost of Sales
5120119000	Power, OpAmp/Regen - COO	Yes	Cost of Sales
5120218000	Power, POP - CTO	Yes	Cost of Sales
5120219000	Power, POP - COO	Yes	Cost of Sales
5130118000	Fiber maintenance - CTO	Yes	Cost of Sales
5130119000	Fiber maintenance - COO	Yes	Cost of Sales
5130218000	Network equipment maint. - C	Yes	Cost of Sales
5130219000	Network equipment maint. - C	Yes	Cost of Sales
5130318000	Facilities maintenance - CTO	Yes	Cost of Sales
5130319000	Facilities maintenance - COO	Yes	Cost of Sales
5140018000	Right of way - CTO	Yes	Cost of Sales
5140019000	Right of way - COO	Yes	Cost of Sales
5150000000	Telco costs	Yes	Cost of Sales
5151018000	Entrance facilities - CTO	Yes	Cost of Sales
5151019000	Entrance facilities - COO	Yes	Cost of Sales
5152118000	Local access, recoverable - C	Yes	Cost of Sales
5152119000	Local access, recoverable - C	Yes	Cost of Sales
5152218000	Local access, nonrecov. - C	Yes	Cost of Sales
5152219000	Local access, nonrecov. - C	Yes	Cost of Sales
5153018000	Offnet capacity, Affiliate-CTO	Yes	Cost of Sales
5153019000	Offnet capacity, Affiliate-CO	Yes	Cost of Sales
5160018000	Tier III expense - CTO	Yes	Cost of Sales
5160019000	Tier III expense - COO	Yes	Cost of Sales
5170018000	Frame relay fees - CTO	Yes	Cost of Sales
5170019000	Frame relay fees - COO	Yes	Cost of Sales
5180016000	Hosting - ADM	Yes	Cost of Sales
5180018000	Hosting - CTO	Yes	Cost of Sales
5180019000	Hosting - COO	Yes	Cost of Sales
5210018000	Vehicles - CTO	Yes	Cost of Sales

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
5210019000	Vehicles - COO	Yes	Cost of Sales
5220018000	Network supplies & tools - CTO	Yes	Cost of Sales
5220019000	Network supplies & tools - COO	Yes	Cost of Sales
5250000000	Contractor/subcontractor	Yes	Cost of Sales
5250118000	POP constr. contractor - CTO	Yes	Cost of Sales
5250119000	POP constr. contractor - COO	Yes	Cost of Sales
5250218000	Engineering contractor - CTO	Yes	Cost of Sales
5250219000	Engineering contractor - COO	Yes	Cost of Sales
5250318000	Electrical contractor - CTO	Yes	Cost of Sales
5250319000	Electrical contractor - COO	Yes	Cost of Sales
5250418000	Field service contractor - CTO	Yes	Cost of Sales
5250419000	Field service contractor - COO	Yes	Cost of Sales
5310000000	Insurance	Yes	Cost of Sales
5310118000	Gen. network/prop. ins. - CTO	Yes	Cost of Sales
5310119000	Gen. network/prop. ins. - COO	Yes	Cost of Sales
5310218000	Vehicles insurance - CTO	Yes	Cost of Sales
5310219000	Vehicles insurance - COO	Yes	Cost of Sales
5320118000	Sales taxes - CTO	Yes	Cost of Sales
5320119000	Sales taxes - COO	Yes	Cost of Sales
5320218000	Property taxes - CTO	Yes	Cost of Sales
5320219000	Property taxes - COO	Yes	Cost of Sales
5320318000	Use taxes - CTO	Yes	Cost of Sales
5320319000	Use taxes - COO	Yes	Cost of Sales
5320418000	Franchise taxes - CTO	Yes	Cost of Sales
5320419000	Franchise taxes - COO	Yes	Cost of Sales
5320918000	Tax/business registration - CTO	Yes	Cost of Sales
5320919000	Tax/business registration - COO	Yes	Cost of Sales
5330100000	Retainer fees - AEP	Yes	Cost of Sales
5330200000	Retainer fees - ACC	Yes	Cost of Sales
5330300000	Retainer fees - CFW	Yes	Cost of Sales
5330400000	Retainer fees - FE	Yes	Cost of Sales
5330500000	Retainer fees - GPU	Yes	Cost of Sales
5330600000	Retainer fees - R&B	Yes	Cost of Sales
5350000000	COS charge ins	Yes	Cost of Sales
5350118000	COS salaries charge ins - CTO	Yes	Cost of Sales
5350119000	COS salaries charge ins - COO	Yes	Cost of Sales
5350218000	COS travel charge ins - CTO	Yes	Cost of Sales
5350219000	COS travel charge ins - COO	Yes	Cost of Sales
5350318000	COS overhead charge ins - CTO	Yes	Cost of Sales
5350319000	COS overhead charge ins - COO	Yes	Cost of Sales
5360018000	Capital charge outs - CTO	Yes	Cost of Sales
5360019000	Capital charge outs - COO	Yes	Cost of Sales
6210000000	Salaries & wages	Yes	Expenses
6210111000	Regular wages - EXE	Yes	Expenses
6210112000	Regular wages - PLN	Yes	Expenses
6210113000	Regular wages - BUS	Yes	Expenses
6210114000	Regular wages - SAL	Yes	Expenses
6210115000	Regular wages - MKT	Yes	Expenses
6210116000	Regular wages - ADM	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6210117000	Regular wages - FIN	Yes	Expenses
6210118000	Regular wages - CTO	Yes	Expenses
6210119000	Regular wages - COO	Yes	Expenses
6210211000	Overtime wages - EXE	Yes	Expenses
6210212000	Overtime wages - PLN	Yes	Expenses
6210213000	Overtime wages - BUS	Yes	Expenses
6210214000	Overtime wages - SAL	Yes	Expenses
6210215000	Overtime wages - MKT	Yes	Expenses
6210216000	Overtime wages - ADM	Yes	Expenses
6210217000	Overtime wages - FIN	Yes	Expenses
6210218000	Overtime wages - CTO	Yes	Expenses
6210219000	Overtime wages - COO	Yes	Expenses
6210311000	Bonuses - EXE	Yes	Expenses
6210312000	Bonuses - PLN	Yes	Expenses
6210313000	Bonuses - BUS	Yes	Expenses
6210314000	Bonuses - SAL	Yes	Expenses
6210315000	Bonuses - MKT	Yes	Expenses
6210316000	Bonuses - ADM	Yes	Expenses
6210317000	Bonuses - FIN	Yes	Expenses
6210318000	Bonuses - CTO	Yes	Expenses
6210319000	Bonuses - COO	Yes	Expenses
6210411000	Commissions - EXE	Yes	Expenses
6210412000	Commissions - PLN	Yes	Expenses
6210413000	Commissions - BUS	Yes	Expenses
6210414000	Commissions - SAL	Yes	Expenses
6210415000	Commissions - MKT	Yes	Expenses
6210416000	Commissions - ADM	Yes	Expenses
6210417000	Commissions - FIN	Yes	Expenses
6210418000	Commissions - CTO	Yes	Expenses
6210419000	Commissions - COO	Yes	Expenses
6210511000	Contract labor - EXE	Yes	Expenses
6210512000	Contract labor - PLN	Yes	Expenses
6210513000	Contract labor - BUS	Yes	Expenses
6210514000	Contract labor - SAL	Yes	Expenses
6210515000	Contract labor - MKT	Yes	Expenses
6210516000	Contract labor - ADM	Yes	Expenses
6210517000	Contract labor - FIN	Yes	Expenses
6210518000	Contract labor - CTO	Yes	Expenses
6210519000	Contract labor - COO	Yes	Expenses
6210611000	Temporary help - EXE	Yes	Expenses
6210612000	Temporary help - PLN	Yes	Expenses
6210613000	Temporary help - BUS	Yes	Expenses
6210614000	Temporary help - SAL	Yes	Expenses
6210615000	Temporary help - MKT	Yes	Expenses
6210616000	Temporary help - ADM	Yes	Expenses
6210617000	Temporary help - FIN	Yes	Expenses
6210618000	Temporary help - CTO	Yes	Expenses
6210619000	Temporary help - COO	Yes	Expenses
6220011000	Benefits - EXE	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6220012000	Benefits - PLN	Yes	Expenses
6220013000	Benefits - BUS	Yes	Expenses
6220014000	Benefits - SAL	Yes	Expenses
6220015000	Benefits - MKT	Yes	Expenses
6220016000	Benefits - ADM	Yes	Expenses
6220017000	Benefits - FIN	Yes	Expenses
6220018000	Benefits - CTO	Yes	Expenses
6220019000	Benefits - COO	Yes	Expenses
6220111000	Savings plan - EXE	Yes	Expenses
6220112000	Savings plan - PLN	Yes	Expenses
6220113000	Savings plan - BUS	Yes	Expenses
6220114000	Savings plan - SAL	Yes	Expenses
6220115000	Savings plan - MKT	Yes	Expenses
6220116000	Savings plan - ADM	Yes	Expenses
6220117000	Savings plan - FIN	Yes	Expenses
6220118000	Savings plan - CTO	Yes	Expenses
6220119000	Savings plan - COO	Yes	Expenses
6220211000	Workers comp premiums - EXE	Yes	Expenses
6220212000	Workers comp premiums - PLN	Yes	Expenses
6220213000	Workers comp premiums - BUS	Yes	Expenses
6220214000	Workers comp premiums - SAL	Yes	Expenses
6220215000	Workers comp premiums - MKT	Yes	Expenses
6220216000	Workers comp premiums - ADM	Yes	Expenses
6220217000	Workers comp premiums - FIN	Yes	Expenses
6220218000	Workers comp premiums - CTO	Yes	Expenses
6220219000	Workers comp premiums - COO	Yes	Expenses
6220311000	Group life insurance - EXE	Yes	Expenses
6220312000	Group life insurance - PLN	Yes	Expenses
6220313000	Group life insurance - BUS	Yes	Expenses
6220314000	Group life insurance - SAL	Yes	Expenses
6220315000	Group life insurance - MKT	Yes	Expenses
6220316000	Group life insurance - ADM	Yes	Expenses
6220317000	Group life insurance - FIN	Yes	Expenses
6220318000	Group life insurance - CTO	Yes	Expenses
6220319000	Group life insurance - COO	Yes	Expenses
6220411000	Medical insurance - EXE	Yes	Expenses
6220412000	Medical insurance - PLN	Yes	Expenses
6220413000	Medical insurance - BUS	Yes	Expenses
6220414000	Medical insurance - SAL	Yes	Expenses
6220415000	Medical insurance - MKT	Yes	Expenses
6220416000	Medical insurance - ADM	Yes	Expenses
6220417000	Medical insurance - FIN	Yes	Expenses
6220418000	Medical insurance - CTO	Yes	Expenses
6220419000	Medical insurance - COO	Yes	Expenses
6220511000	Dental insurance - EXE	Yes	Expenses
6220512000	Dental insurance - PLN	Yes	Expenses
6220513000	Dental insurance - BUS	Yes	Expenses
6220514000	Dental insurance - SAL	Yes	Expenses
6220515000	Dental insurance - MKT	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6220516000	Dental insurance - ADM	Yes	Expenses
6220517000	Dental insurance - FIN	Yes	Expenses
6220518000	Dental insurance - CTO	Yes	Expenses
6220519000	Dental insurance - COO	Yes	Expenses
6220611000	Accident insurance - EXE	Yes	Expenses
6220612000	Accident insurance - PLN	Yes	Expenses
6220613000	Accident insurance - BUS	Yes	Expenses
6220614000	Accident insurance - SAL	Yes	Expenses
6220615000	Accident insurance - MKT	Yes	Expenses
6220616000	Accident insurance - ADM	Yes	Expenses
6220617000	Accident insurance - FIN	Yes	Expenses
6220618000	Accident insurance - CTO	Yes	Expenses
6220619000	Accident insurance - COO	Yes	Expenses
6220711000	Educational assistance - EXE	Yes	Expenses
6220712000	Educational assistance - PLN	Yes	Expenses
6220713000	Educational assistance - BUS	Yes	Expenses
6220714000	Educational assistance - SAL	Yes	Expenses
6220715000	Educational assistance - MKT	Yes	Expenses
6220716000	Educational assistance - ADM	Yes	Expenses
6220717000	Educational assistance - FIN	Yes	Expenses
6220718000	Educational assistance - CTO	Yes	Expenses
6220719000	Educational assistance - COO	Yes	Expenses
6220811000	Moving expense - EXE	Yes	Expenses
6220812000	Moving expense - PLN	Yes	Expenses
6220813000	Moving expense - BUS	Yes	Expenses
6220814000	Moving expense - SAL	Yes	Expenses
6220815000	Moving expense - MKT	Yes	Expenses
6220816000	Moving expense - ADM	Yes	Expenses
6220817000	Moving expense - FIN	Yes	Expenses
6220818000	Moving expense - CTO	Yes	Expenses
6220819000	Moving expense - COO	Yes	Expenses
6230011000	Payroll taxes - EXE	Yes	Expenses
6230012000	Payroll taxes - PLN	Yes	Expenses
6230013000	Payroll taxes - BUS	Yes	Expenses
6230014000	Payroll taxes - SAL	Yes	Expenses
6230015000	Payroll taxes - MKT	Yes	Expenses
6230016000	Payroll taxes - ADM	Yes	Expenses
6230017000	Payroll taxes - FIN	Yes	Expenses
6230018000	Payroll taxes - CTO	Yes	Expenses
6230019000	Payroll taxes - COO	Yes	Expenses
6230111000	Federal withholding taxes -EXE	Yes	Expenses
6230112000	Federal withholding taxes -PLN	Yes	Expenses
6230113000	Federal withholding taxes -BUS	Yes	Expenses
6230114000	Federal withholding taxes -SAL	Yes	Expenses
6230115000	Federal withholding taxes -MKT	Yes	Expenses
6230116000	Federal withholding taxes -ADM	Yes	Expenses
6230117000	Federal withholding taxes -FIN	Yes	Expenses
6230118000	Federal withholding taxes -CTO	Yes	Expenses
6230119000	Federal withholding taxes -COO	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6230211000	State withholding taxes - EXE	Yes	Expenses
6230212000	State withholding taxes - PLN	Yes	Expenses
6230213000	State withholding taxes - BUS	Yes	Expenses
6230214000	State withholding taxes - SAL	Yes	Expenses
6230215000	State withholding taxes - MKT	Yes	Expenses
6230216000	State withholding taxes - ADM	Yes	Expenses
6230217000	State withholding taxes - FIN	Yes	Expenses
6230218000	State withholding taxes - CTO	Yes	Expenses
6230219000	State withholding taxes - COO	Yes	Expenses
6230311000	Local withholding taxes - EXE	Yes	Expenses
6230312000	Local withholding taxes - PLN	Yes	Expenses
6230313000	Local withholding taxes - BUS	Yes	Expenses
6230314000	Local withholding taxes - SAL	Yes	Expenses
6230315000	Local withholding taxes - MKT	Yes	Expenses
6230316000	Local withholding taxes - ADM	Yes	Expenses
6230317000	Local withholding taxes - FIN	Yes	Expenses
6230318000	Local withholding taxes - CTO	Yes	Expenses
6230319000	Local withholding taxes - COO	Yes	Expenses
6230411000	State unemployment - EXE	Yes	Expenses
6230412000	State unemployment - PLN	Yes	Expenses
6230413000	State unemployment - BUS	Yes	Expenses
6230414000	State unemployment - SAL	Yes	Expenses
6230415000	State unemployment - MKT	Yes	Expenses
6230416000	State unemployment - ADM	Yes	Expenses
6230417000	State unemployment - FIN	Yes	Expenses
6230418000	State unemployment - CTO	Yes	Expenses
6230419000	State unemployment - COO	Yes	Expenses
6230511000	State disability - EXE	Yes	Expenses
6230512000	State disability - PLN	Yes	Expenses
6230513000	State disability - BUS	Yes	Expenses
6230514000	State disability - SAL	Yes	Expenses
6230515000	State disability - MKT	Yes	Expenses
6230516000	State disability - ADM	Yes	Expenses
6230517000	State disability - FIN	Yes	Expenses
6230518000	State disability - CTO	Yes	Expenses
6230519000	State disability - COO	Yes	Expenses
6230611000	FICA taxes - EXE	Yes	Expenses
6230612000	FICA taxes - PLN	Yes	Expenses
6230613000	FICA taxes - BUS	Yes	Expenses
6230614000	FICA taxes - SAL	Yes	Expenses
6230615000	FICA taxes - MKT	Yes	Expenses
6230616000	FICA taxes - ADM	Yes	Expenses
6230617000	FICA taxes - FIN	Yes	Expenses
6230618000	FICA taxes - CTO	Yes	Expenses
6230619000	FICA taxes - COO	Yes	Expenses
6230711000	FICA Medicare - EXE	Yes	Expenses
6230712000	FICA Medicare - PLN	Yes	Expenses
6230713000	FICA Medicare - BUS	Yes	Expenses
6230714000	FICA Medicare - SAL	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6230715000	FICA Medicare - MKT	Yes	Expenses
6230716000	FICA Medicare - ADM	Yes	Expenses
6230717000	FICA Medicare - FIN	Yes	Expenses
6230718000	FICA Medicare - CTO	Yes	Expenses
6230719000	FICA Medicare - COO	Yes	Expenses
6240111000	Travel - EXE	Yes	Expenses
6240112000	Travel - PLN	Yes	Expenses
6240113000	Travel - BUS	Yes	Expenses
6240114000	Travel - SAL	Yes	Expenses
6240115000	Travel - MKT	Yes	Expenses
6240116000	Travel - ADM	Yes	Expenses
6240117000	Travel - FIN	Yes	Expenses
6240118000	Travel - CTO	Yes	Expenses
6240119000	Travel - COO	Yes	Expenses
6240211000	Lodging - EXE	Yes	Expenses
6240212000	Lodging - PLN	Yes	Expenses
6240213000	Lodging - BUS	Yes	Expenses
6240214000	Lodging - SAL	Yes	Expenses
6240215000	Lodging - MKT	Yes	Expenses
6240216000	Lodging - ADM	Yes	Expenses
6240217000	Lodging - FIN	Yes	Expenses
6240218000	Lodging - CTO	Yes	Expenses
6240219000	Lodging - COO	Yes	Expenses
6240311000	Employee meals - EXE	Yes	Expenses
6240312000	Employee meals - PLN	Yes	Expenses
6240313000	Employee meals - BUS	Yes	Expenses
6240314000	Employee meals - SAL	Yes	Expenses
6240315000	Employee meals - MKT	Yes	Expenses
6240316000	Employee meals - ADM	Yes	Expenses
6240317000	Employee meals - FIN	Yes	Expenses
6240318000	Employee meals - CTO	Yes	Expenses
6240319000	Employee meals - COO	Yes	Expenses
6240411000	Entertainment - EXE	Yes	Expenses
6240412000	Entertainment - PLN	Yes	Expenses
6240413000	Entertainment - BUS	Yes	Expenses
6240414000	Entertainment - SAL	Yes	Expenses
6240415000	Entertainment - MKT	Yes	Expenses
6240416000	Entertainment - ADM	Yes	Expenses
6240417000	Entertainment - FIN	Yes	Expenses
6240418000	Entertainment - CTO	Yes	Expenses
6240419000	Entertainment - COO	Yes	Expenses
6240511000	Mileage - EXE	Yes	Expenses
6240512000	Mileage - PLN	Yes	Expenses
6240513000	Mileage - BUS	Yes	Expenses
6240514000	Mileage - SAL	Yes	Expenses
6240515000	Mileage - MKT	Yes	Expenses
6240516000	Mileage - ADM	Yes	Expenses
6240517000	Mileage - FIN	Yes	Expenses
6240518000	Mileage - CTO	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6240519000	Mileage - COO	Yes	Expenses
6241111000	Dues and membership fees - EX	Yes	Expenses
6241112000	Dues and membership fees - PLN	Yes	Expenses
6241113000	Dues and membership fees - BU	Yes	Expenses
6241114000	Dues and membership fees - SA	Yes	Expenses
6241115000	Dues and membership fees - MK	Yes	Expenses
6241116000	Dues and membership fees - AD	Yes	Expenses
6241117000	Dues and membership fees - FIN	Yes	Expenses
6241118000	Dues and membership fees - CT	Yes	Expenses
6241119000	Dues and membership fees - CO	Yes	Expenses
6241211000	Training - EXE	Yes	Expenses
6241212000	Training - PLN	Yes	Expenses
6241213000	Training - BUS	Yes	Expenses
6241214000	Training - SAL	Yes	Expenses
6241215000	Training - MKT	Yes	Expenses
6241216000	Training - ADM	Yes	Expenses
6241217000	Training - FIN	Yes	Expenses
6241218000	Training - CTO	Yes	Expenses
6241219000	Training - COO	Yes	Expenses
6241311000	Vehicle allowance - EXE	Yes	Expenses
6241312000	Vehicle allowance - PLN	Yes	Expenses
6241313000	Vehicle allowance - BUS	Yes	Expenses
6241314000	Vehicle allowance - SAL	Yes	Expenses
6241315000	Vehicle allowance - MKT	Yes	Expenses
6241316000	Vehicle allowance - ADM	Yes	Expenses
6241317000	Vehicle allowance - FIN	Yes	Expenses
6241318000	Vehicle allowance - CTO	Yes	Expenses
6241319000	Vehicle allowance - COO	Yes	Expenses
6250000000	Company expenses	Yes	Expenses
6250117000	Bank service charges - FIN	Yes	Expenses
6250212000	Regulatory fees - PLN	Yes	Expenses
6250511000	Company meetings - EXE	Yes	Expenses
6250512000	Company meetings - PLN	Yes	Expenses
6250513000	Company meetings - BUS	Yes	Expenses
6250514000	Company meetings - SAL	Yes	Expenses
6250515000	Company meetings - MKT	Yes	Expenses
6250516000	Company meetings - ADM	Yes	Expenses
6250517000	Company meetings - FIN	Yes	Expenses
6250518000	Company meetings - CTO	Yes	Expenses
6250519000	Company meetings - COO	Yes	Expenses
6250611000	Service awards - EXE	Yes	Expenses
6250612000	Service awards - PLN	Yes	Expenses
6250613000	Service awards - BUS	Yes	Expenses
6250614000	Service awards - SAL	Yes	Expenses
6250615000	Service awards - MKT	Yes	Expenses
6250616000	Service awards - ADM	Yes	Expenses
6250617000	Service awards - FIN	Yes	Expenses
6250618000	Service awards - CTO	Yes	Expenses
6250619000	Service awards - COO	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6250711000	Job postings/recruiting - EXE	Yes	Expenses
6250712000	Job postings/recruiting - PLN	Yes	Expenses
6250713000	Job postings/recruiting - BUS	Yes	Expenses
6250714000	Job postings/recruiting - SAL	Yes	Expenses
6250715000	Job postings/recruiting - MKT	Yes	Expenses
6250716000	Job postings/recruiting - ADM	Yes	Expenses
6250717000	Job postings/recruiting - FIN	Yes	Expenses
6250718000	Job postings/recruiting - CTO	Yes	Expenses
6250719000	Job postings/recruiting - COO	Yes	Expenses
6310100000	Building & office space rent	Yes	Expenses
6310111000	Building & office rent - EXE	Yes	Expenses
6310112000	Building & office rent - PLN	Yes	Expenses
6310113000	Building & office rent - BUS	Yes	Expenses
6310114000	Building & office rent - SAL	Yes	Expenses
6310115000	Building & office rent - MKT	Yes	Expenses
6310116000	Building & office rent - ADM	Yes	Expenses
6310117000	Building & office rent - FIN	Yes	Expenses
6310118000	Building & office rent - CTO	Yes	Expenses
6310119000	Building & office rent - COO	Yes	Expenses
6310211000	Office equip & furn rent - EXE	Yes	Expenses
6310212000	Office equip & furn rent - PLN	Yes	Expenses
6310213000	Office equip & furn rent - BUS	Yes	Expenses
6310214000	Office equip & furn rent - SAL	Yes	Expenses
6310215000	Office equip & furn rent - MKT	Yes	Expenses
6310216000	Office equip & furn rent - ADM	Yes	Expenses
6310217000	Office equip & furn rent - FIN	Yes	Expenses
6310218000	Office equip & furn rent - CTO	Yes	Expenses
6310219000	Office equip & furn rent - COO	Yes	Expenses
6310311000	Computer rent - EXE	Yes	Expenses
6310312000	Computer rent - PLN	Yes	Expenses
6310313000	Computer rent - BUS	Yes	Expenses
6310314000	Computer rent - SAL	Yes	Expenses
6310315000	Computer rent - MKT	Yes	Expenses
6310316000	Computer rent - ADM	Yes	Expenses
6310317000	Computer rent - FIN	Yes	Expenses
6310318000	Computer rent - CTO	Yes	Expenses
6310319000	Computer rent - COO	Yes	Expenses
6310411000	Parking - EXE	Yes	Expenses
6310412000	Parking - PLN	Yes	Expenses
6310413000	Parking - BUS	Yes	Expenses
6310414000	Parking - SAL	Yes	Expenses
6310415000	Parking - MKT	Yes	Expenses
6310416000	Parking - ADM	Yes	Expenses
6310417000	Parking - FIN	Yes	Expenses
6310418000	Parking - CTO	Yes	Expenses
6310419000	Parking - COO	Yes	Expenses
6320111000	Telecommunications - EXE	Yes	Expenses
6320112000	Telecommunications - PLN	Yes	Expenses
6320113000	Telecommunications - BUS	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6320114000	Telecommunications - SAL	Yes	Expenses
6320115000	Telecommunications - MKT	Yes	Expenses
6320116000	Telecommunications - ADM	Yes	Expenses
6320117000	Telecommunications - FIN	Yes	Expenses
6320118000	Telecommunications - CTO	Yes	Expenses
6320119000	Telecommunications - COO	Yes	Expenses
6320211000	Cell phones - EXE	Yes	Expenses
6320212000	Cell phones - PLN	Yes	Expenses
6320213000	Cell phones - BUS	Yes	Expenses
6320214000	Cell phones - SAL	Yes	Expenses
6320215000	Cell phones - MKT	Yes	Expenses
6320216000	Cell phones - ADM	Yes	Expenses
6320217000	Cell phones - FIN	Yes	Expenses
6320218000	Cell phones - CTO	Yes	Expenses
6320219000	Cell phones - COO	Yes	Expenses
6320311000	Computer servers - EXE	Yes	Expenses
6320312000	Computer servers - PLN	Yes	Expenses
6320313000	Computer servers - BUS	Yes	Expenses
6320314000	Computer servers - SAL	Yes	Expenses
6320315000	Computer servers - MKT	Yes	Expenses
6320316000	Computer servers - ADM	Yes	Expenses
6320317000	Computer servers - FIN	Yes	Expenses
6320318000	Computer servers - CTO	Yes	Expenses
6320319000	Computer servers - COO	Yes	Expenses
6320411000	Electricity - EXE	Yes	Expenses
6320412000	Electricity - PLN	Yes	Expenses
6320413000	Electricity - BUS	Yes	Expenses
6320414000	Electricity - SAL	Yes	Expenses
6320415000	Electricity - MKT	Yes	Expenses
6320416000	Electricity - ADM	Yes	Expenses
6320417000	Electricity - FIN	Yes	Expenses
6320418000	Electricity - CTO	Yes	Expenses
6320419000	Electricity - COO	Yes	Expenses
6320511000	Gas - EXE	Yes	Expenses
6320512000	Gas - PLN	Yes	Expenses
6320513000	Gas - BUS	Yes	Expenses
6320514000	Gas - SAL	Yes	Expenses
6320515000	Gas - MKT	Yes	Expenses
6320516000	Gas - ADM	Yes	Expenses
6320517000	Gas - FIN	Yes	Expenses
6320518000	Gas - CTO	Yes	Expenses
6320519000	Gas - COO	Yes	Expenses
6320611000	Water & sewage - EXE	Yes	Expenses
6320612000	Water & sewage - PLN	Yes	Expenses
6320613000	Water & sewage - BUS	Yes	Expenses
6320614000	Water & sewage - SAL	Yes	Expenses
6320615000	Water & sewage - MKT	Yes	Expenses
6320616000	Water & sewage - ADM	Yes	Expenses
6320617000	Water & sewage - FIN	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6320618000	Water & sewage - CTO	Yes	Expenses
6320619000	Water & sewage - COO	Yes	Expenses
6320716000	Cable television - ADM	Yes	Expenses
6330111000	Office supplies - EXE	Yes	Expenses
6330112000	Office supplies - PLN	Yes	Expenses
6330113000	Office supplies - BUS	Yes	Expenses
6330114000	Office supplies - SAL	Yes	Expenses
6330115000	Office supplies - MKT	Yes	Expenses
6330116000	Office supplies - ADM	Yes	Expenses
6330117000	Office supplies - FIN	Yes	Expenses
6330118000	Office supplies - CTO	Yes	Expenses
6330119000	Office supplies - COO	Yes	Expenses
6330211000	Office furniture & equip - EXE	Yes	Expenses
6330212000	Office furniture & equip - PLN	Yes	Expenses
6330213000	Office furniture & equip - BUS	Yes	Expenses
6330214000	Office furniture & equip - SAL	Yes	Expenses
6330215000	Office furniture & equip - MKT	Yes	Expenses
6330216000	Office furniture & equip - ADM	Yes	Expenses
6330217000	Office furniture & equip - FIN	Yes	Expenses
6330218000	Office furniture & equip - CTO	Yes	Expenses
6330219000	Office furniture & equip - COO	Yes	Expenses
6330311000	Computer supplies - EXE	Yes	Expenses
6330312000	Computer supplies - PLN	Yes	Expenses
6330313000	Computer supplies - BUS	Yes	Expenses
6330314000	Computer supplies - SAL	Yes	Expenses
6330315000	Computer supplies - MKT	Yes	Expenses
6330316000	Computer supplies - ADM	Yes	Expenses
6330317000	Computer supplies - FIN	Yes	Expenses
6330318000	Computer supplies - CTO	Yes	Expenses
6330319000	Computer supplies - COO	Yes	Expenses
6330511000	Postage/express services - EXE	Yes	Expenses
6330512000	Postage/express services - PLN	Yes	Expenses
6330513000	Postage/express services - BUS	Yes	Expenses
6330514000	Postage/express services - SAL	Yes	Expenses
6330515000	Postage/express services - MKT	Yes	Expenses
6330516000	Postage/express services - ADM	Yes	Expenses
6330517000	Postage/express services - FIN	Yes	Expenses
6330518000	Postage/express services - CTO	Yes	Expenses
6330519000	Postage/express services - COO	Yes	Expenses
6330611000	Printing/copying - EXE	Yes	Expenses
6330612000	Printing/copying - PLN	Yes	Expenses
6330613000	Printing/copying - BUS	Yes	Expenses
6330614000	Printing/copying - SAL	Yes	Expenses
6330615000	Printing/copying - MKT	Yes	Expenses
6330616000	Printing/copying - ADM	Yes	Expenses
6330617000	Printing/copying - FIN	Yes	Expenses
6330618000	Printing/copying - CTO	Yes	Expenses
6330619000	Printing/copying - COO	Yes	Expenses
6330711000	Subscriptions & services - EXE	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6330712000	Subscriptions & services - PLN	Yes	Expenses
6330713000	Subscriptions & services - BUS	Yes	Expenses
6330714000	Subscriptions & services - SAL	Yes	Expenses
6330715000	Subscriptions & services - MKT	Yes	Expenses
6330716000	Subscriptions & services - ADM	Yes	Expenses
6330717000	Subscriptions & services - FIN	Yes	Expenses
6330718000	Subscriptions & services - CTO	Yes	Expenses
6330719000	Subscriptions & services - COO	Yes	Expenses
6330816000	Maint. - office equip - ADM	Yes	Expenses
6410111000	General liab. insurance - EXE	Yes	Expenses
6410112000	General liab. insurance - PLN	Yes	Expenses
6410113000	General liab. insurance - BUS	Yes	Expenses
6410114000	General liab. insurance - SAL	Yes	Expenses
6410115000	General liab. insurance - MKT	Yes	Expenses
6410116000	General liab. insurance - ADM	Yes	Expenses
6410117000	General liab. insurance - FIN	Yes	Expenses
6410118000	General liab. insurance - CTO	Yes	Expenses
6410119000	General liab. insurance - COO	Yes	Expenses
6410211000	Workers comp insurance - EXE	Yes	Expenses
6410212000	Workers comp insurance - PLN	Yes	Expenses
6410213000	Workers comp insurance - BUS	Yes	Expenses
6410214000	Workers comp insurance - SAL	Yes	Expenses
6410215000	Workers comp insurance - MKT	Yes	Expenses
6410216000	Workers comp insurance - ADM	Yes	Expenses
6410217000	Workers comp insurance - FIN	Yes	Expenses
6410218000	Workers comp insurance - CTO	Yes	Expenses
6410219000	Workers comp insurance - COO	Yes	Expenses
6410311000	Auto insurance - EXE	Yes	Expenses
6410312000	Auto insurance - PLN	Yes	Expenses
6410313000	Auto insurance - BUS	Yes	Expenses
6410314000	Auto insurance - SAL	Yes	Expenses
6410315000	Auto insurance - MKT	Yes	Expenses
6410316000	Auto insurance - ADM	Yes	Expenses
6410317000	Auto insurance - FIN	Yes	Expenses
6410318000	Auto insurance - CTO	Yes	Expenses
6410319000	Auto insurance - COO	Yes	Expenses
6410411000	Directors & officers ins - EXE	Yes	Expenses
6410412000	Directors & officers ins - PLN	Yes	Expenses
6410413000	Directors & officers ins - BUS	Yes	Expenses
6410414000	Directors & officers ins - SAL	Yes	Expenses
6410415000	Directors & officers ins - MKT	Yes	Expenses
6410416000	Directors & officers ins - ADM	Yes	Expenses
6410417000	Directors & officers ins - FIN	Yes	Expenses
6410418000	Directors & officers ins - CTO	Yes	Expenses
6410419000	Directors & officers ins - COO	Yes	Expenses
6411.00	Poles Expense	No	Cost of Sales
6421.00	Aerial Cable Expense	No	Cost of Sales
6422.00	Underground Cable Expense	No	Cost of Sales
6441.00	Conduit Systems Expense	No	Cost of Sales

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6510111000	Legal fees - EXE	Yes	Expenses
6510112000	Legal fees - PLN	Yes	Expenses
6510113000	Legal fees - BUS	Yes	Expenses
6510114000	Legal fees - SAL	Yes	Expenses
6510115000	Legal fees - MKT	Yes	Expenses
6510116000	Legal fees - ADM	Yes	Expenses
6510117000	Legal fees - FIN	Yes	Expenses
6510118000	Legal fees - CTO	Yes	Expenses
6510119000	Legal fees - COO	Yes	Expenses
6510217000	Auditing/accounting fees - FIN	Yes	Expenses
6510311000	Tax fees - EXE	Yes	Expenses
6510312000	Tax fees - PLN	Yes	Expenses
6510313000	Tax fees - BUS	Yes	Expenses
6510314000	Tax fees - SAL	Yes	Expenses
6510315000	Tax fees - MKT	Yes	Expenses
6510316000	Tax fees - ADM	Yes	Expenses
6510317000	Tax fees - FIN	Yes	Expenses
6510318000	Tax fees - CTO	Yes	Expenses
6510319000	Tax fees - COO	Yes	Expenses
6510411000	Consulting fees - EXE	Yes	Expenses
6510412000	Consulting fees - PLN	Yes	Expenses
6510413000	Consulting fees - BUS	Yes	Expenses
6510414000	Consulting fees - SAL	Yes	Expenses
6510415000	Consulting fees - MKT	Yes	Expenses
6510416000	Consulting fees - ADM	Yes	Expenses
6510417000	Consulting fees - FIN	Yes	Expenses
6510418000	Consulting fees - CTO	Yes	Expenses
6510419000	Consulting fees - COO	Yes	Expenses
6510511000	Engineering fees - EXE	Yes	Expenses
6510512000	Engineering fees - PLN	Yes	Expenses
6510513000	Engineering fees - BUS	Yes	Expenses
6510514000	Engineering fees - SAL	Yes	Expenses
6510515000	Engineering fees - MKT	Yes	Expenses
6510516000	Engineering fees - ADM	Yes	Expenses
6510517000	Engineering fees - FIN	Yes	Expenses
6510518000	Engineering fees - CTO	Yes	Expenses
6510519000	Engineering fees - COO	Yes	Expenses
6611012000	Public relations - PLN	Yes	Expenses
6611014000	Public relations - SAL	Yes	Expenses
6611015000	Public relations - MKT	Yes	Expenses
6612112000	Advertising agency - PLN	Yes	Expenses
6612114000	Advertising agency - SAL	Yes	Expenses
6612115000	Advertising agency - MKT	Yes	Expenses
6612212000	Advertising - media buys - PLN	Yes	Expenses
6612214000	Advertising - media buys - SAL	Yes	Expenses
6612215000	Advertising - media buys - MKT	Yes	Expenses
6612312000	Other advertising - PLN	Yes	Expenses
6612314000	Other advertising - SAL	Yes	Expenses
6612315000	Other advertising - MKT	Yes	Expenses

AFN Telecom, LLC

Chart of Accounts

As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6613011000	Internal communications - EXE	Yes	Expenses
6613012000	Internal communications - PLN	Yes	Expenses
6613013000	Internal communications - BUS	Yes	Expenses
6613014000	Internal communications - SAL	Yes	Expenses
6613015000	Internal communications - MKT	Yes	Expenses
6613016000	Internal communications - ADM	Yes	Expenses
6613017000	Internal communications - FIN	Yes	Expenses
6613018000	Internal communications - CTO	Yes	Expenses
6613019000	Internal communications - COO	Yes	Expenses
6621014000	Marketing - SAL	Yes	Expenses
6621015000	Marketing - MKT	Yes	Expenses
6622114000	Tradeshows space rental - SAL	Yes	Expenses
6622115000	Tradeshows space rental - MKT	Yes	Expenses
6622214000	Tradeshows registration - SAL	Yes	Expenses
6622215000	Tradeshows registration - MKT	Yes	Expenses
6622314000	Tradeshows ship/assembly - SAL	Yes	Expenses
6622315000	Tradeshows ship/assembly - MKT	Yes	Expenses
6622414000	Tradeshows entertainment - SAL	Yes	Expenses
6622415000	Tradeshows entertainment - MKT	Yes	Expenses
6622514000	Tradeshows giveaways - SAL	Yes	Expenses
6622515000	Tradeshows giveaways - MKT	Yes	Expenses
6623114000	Events registration - SAL	Yes	Expenses
6623115000	Events registration - MKT	Yes	Expenses
6623214000	Events entertainment - SAL	Yes	Expenses
6623215000	Events entertainment - MKT	Yes	Expenses
6623314000	Events tickets - SAL	Yes	Expenses
6623315000	Events tickets - MKT	Yes	Expenses
6710100000	AEP transition charges	Yes	Expenses
6710200000	ACC transition charges	Yes	Expenses
6710300000	CFW transition charges	Yes	Expenses
6710400000	FE transition charges	Yes	Expenses
6710500000	GPU transition charges	Yes	Expenses
6710600000	R&B transition charges	Yes	Expenses
6710700000	ATK transition charges	Yes	Expenses
6720000000	Bad debt provision	Yes	Expenses
6750111000	COS salary charge outs - EXE	Yes	Expenses
6750112000	COS salary charge outs - PLN	Yes	Expenses
6750113000	COS salary charge outs - BUS	Yes	Expenses
6750114000	COS salary charge outs - SAL	Yes	Expenses
6750115000	COS salary charge outs - MKT	Yes	Expenses
6750116000	COS salary charge outs - ADM	Yes	Expenses
6750117000	COS salary charge outs - FIN	Yes	Expenses
6750118000	COS salary charge outs - CTO	Yes	Expenses
6750119000	COS salary charge outs - COO	Yes	Expenses
6750211000	COS travel charge outs - EXE	Yes	Expenses
6750212000	COS travel charge outs - PLN	Yes	Expenses
6750213000	COS travel charge outs - BUS	Yes	Expenses
6750214000	COS travel charge outs - SAL	Yes	Expenses
6750215000	COS travel charge outs - MKT	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
6750216000	COS travel charge outs - ADM	Yes	Expenses
6750217000	COS travel charge outs - FIN	Yes	Expenses
6750218000	COS travel charge outs - CTO	Yes	Expenses
6750219000	COS travel charge outs - COO	Yes	Expenses
6750311000	COS OH charge outs - EXE	Yes	Expenses
6750312000	COS OH charge outs - PLN	Yes	Expenses
6750313000	COS OH charge outs - BUS	Yes	Expenses
6750314000	COS OH charge outs - SAL	Yes	Expenses
6750315000	COS OH charge outs - MKT	Yes	Expenses
6750316000	COS OH charge outs - ADM	Yes	Expenses
6750317000	COS OH charge outs - FIN	Yes	Expenses
6750318000	COS OH charge outs - CTO	Yes	Expenses
6750319000	COS OH charge outs - COO	Yes	Expenses
6760111000	Cap. salary charge outs - EXE	Yes	Expenses
6760112000	Cap. salary charge outs - PLN	Yes	Expenses
6760113000	Cap. salary charge outs - BUS	Yes	Expenses
6760114000	Cap. salary charge outs - SAL	Yes	Expenses
6760115000	Cap. salary charge outs - MKT	Yes	Expenses
6760116000	Cap. salary charge outs - ADM	Yes	Expenses
6760117000	Cap. salary charge outs - FIN	Yes	Expenses
6760118000	Cap. salary charge outs - CTO	Yes	Expenses
6760119000	Cap. salary charge outs - COO	Yes	Expenses
6760211000	Cap. travel charge outs - EXE	Yes	Expenses
6760212000	Cap. travel charge outs - PLN	Yes	Expenses
6760213000	Cap. travel charge outs - BUS	Yes	Expenses
6760214000	Cap. travel charge outs - SAL	Yes	Expenses
6760215000	Cap. travel charge outs - MKT	Yes	Expenses
6760216000	Cap. travel charge outs - ADM	Yes	Expenses
6760217000	Cap. travel charge outs - FIN	Yes	Expenses
6760218000	Cap. travel charge outs - CTO	Yes	Expenses
6760219000	Cap. travel charge outs - COO	Yes	Expenses
6760311000	Capital OH charge outs - EXE	Yes	Expenses
6760312000	Capital OH charge outs - PLN	Yes	Expenses
6760313000	Capital OH charge outs - BUS	Yes	Expenses
6760314000	Capital OH charge outs - SAL	Yes	Expenses
6760315000	Capital OH charge outs - MKT	Yes	Expenses
6760316000	Capital OH charge outs - ADM	Yes	Expenses
6760317000	Capital OH charge outs - FIN	Yes	Expenses
6760318000	Capital OH charge outs - CTO	Yes	Expenses
6760319000	Capital OH charge outs - COO	Yes	Expenses
7210000000	Depr. exp. - fixed assets	Yes	Expenses
7220000000	Amort. exp. - capital leases	Yes	Expenses
7230000000	Amort. exp. - leasehold impr.	Yes	Expenses
7240000000	Amort. exp. - intangibles	Yes	Expenses
8210000000	Dividend income	Yes	Expenses
8220000000	Interest income	Yes	Expenses
8310000000	Realized gains/losses	Yes	Expenses
8320000000	Unrealized gains/losses	Yes	Expenses
8410000000	Interest exp. - long term debt	Yes	Expenses

AFN Telecom, LLC
Chart of Accounts
As of Dec 31, 2000

Account Number	Account Description	Active?	Account Type
8420000000	Interest exp. - capital leases	Yes	Expenses
8430000000	Capitalized interest	Yes	Expenses
8510000000	Gains/losses on disposals	Yes	Expenses
8520000000	Gains/losses on retirements	Yes	Expenses
8910000000	Other non-operating	Yes	Expenses
9210000000	Federal income taxes	Yes	Expenses
9220000000	State & local income taxes	Yes	Expenses